

IRISH UNIVERSITIES ACT, 1908.

ACCOUNTS of RECEIPTS and EXPENDITURE of UNIVERSITIES and COLLEGES, IRELAND (including the FEE FUND GRANT), for the period to 31st March 1910; together with the REPORT of the COMPTROLLER AND AUDITOR-GENERAL thereon.

Printed pursuant to Act 8 Edw. 7. c. 38, s. 7 (6).

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THE QUEEN'S UNIVERSITY OF BELFAST

Account of Receipts and Payments for period ended 31st March 1910

Income Account

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance on 1st October 1909:—			Administration:—		
General Account:—			Salaries of President and Officers	1,028	0 4
Balance in hand	908	0 10	Printing, Stationery, and Advertising	177	5 4
Cash in hand	28	10 4	Postages	52	0 8
Private Endowment Scholarships	242	10 0	Insurance (Construction and Employers' Accident)	9	19 6
			Students' Representative Council	28	0 0
Total Balance	1,208	10 11			
Provisionary Grants	1,000	0 0	Maintenance of Buildings, Service, &c.:—		
			Repairs and Maintenance of Buildings	31	0 10
			Wages of Porters and Servants	543	9 0
			Cleaning	63	14 10
			Lighting and Heating	808	10 1
			Water	14	0 8
Balance of issue from Consolidated Fund in respect of Queen's College, Belfast, for September Quarter 1909	1,684	17 10			
Less Income Tax	47	19 8	Teaching and Examination:—		
	1,636	10 2	Salaries of Professors and Lecturers	2,804	9 7
Endowment charged on Irish Church Funds (44 & 45 Vict. c. 59 and S. Edw. 7 c. 36)	5,000	0 0	Laboratory and Departmental Expenses (including Library)	608	17 10
Less Income Tax	191	10 4	Fees of External Examiners	12	22 0
	4,798	0 0			
Income from Endowments:—			Pension Fund	1,850	0 0
University Endowments	565	0 4	Scholarships, Prizes, &c.:—		
Private Endowments	563	10 0	General Fund	608	14 8
			Private Endowment Scholarships	104	0 0
			D.U.I. Scholarships	634	10 6
Carried forward	17,809	10 4	Carried forward	16,470	14 2

THE QUEEN'S UNIVERSITY OF BELFAST—cont.

Income Account—cont.

Receipts.				Payments.			
Brought forward				Brought forward			
	£	s	d.		£	s	d.
University Fees—	17,209	18	4	Miscellaneous—	14,266	18	8
Registration	426	10	0	Deposits repaid—Chemistry	67	10	0
Examination	200	0	0	Library	44	0	0
Graduation	102	0	0	Telephone	48	8	8
Class Fees	5,500	17	6	Grant to Football Club	10	0	0
B.U.I. Scholarships—				Queen's College	88	10	8
Cash to pay Scholarships	1,700	0	0	Students	107	10	6
Interest allowed by Bank	8	8	10	Grounds	97	4	6
Miscellaneous—				Land and Buildings—			
Deposits—Chemistry	65	0	0	New Buildings and Improvements	1,223	14	4
Library	29	0	0	Furniture and Fittings	334	1	4
Interest allowed by Bank	11	8	7	Capital Account—			
Dividend on 4000 10s 11d Bonds	2	14	2	Surplus Income transferred to	1,200	0	0
Proceeds sale of 4764 10s 11d Bonds	592	14	7				
Subscription towards Athletic Field	10	0	0	Balance on 31st March 1940—			
Fines	1	0	0	General Account—	£	s	d.
"McClure Fund"	23	1	1	Balance on Bank	5,458	8	10
Received for use of Buildings	35	0	0	Cash in hand	22	8	9
Paraphernalia sold		5	0	Private Educational Scholarships	455	10	0
Queen's College	6	0	0	B.U.I. Scholarships	1,097	8	8
				"McClure Fund"	23	1	1
					7,008	8	10
	226,341	5	7		226,341	5	7

THE CHINESE UNIVERSITY OF RAILWAY—continued

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ACCOUNT of the BALANCE of the GRANT from the TEN PENCE for the period from 1st November 1808 to 31st March 1810

REVENUE.			
	£	s	d
Balance on 1st November 1900 —			
In hands of University	1	11	7
In hands of Irish Government	3,000	1	0
Interest on Deposits	28	8	0
	<u>£3,029</u>	<u>18</u>	<u>7</u>

²² *Isabelle B. Gifford* 276, 284 *In Search of Truth, Consequences*

Wm Crawford,
Money Treasurer.
John Green,
Barber.

I certify that these Accounts have been examined under my direction, and are correct.

Examined,	Attest,
C. W. A. Peckham,	Clerk.

John A. Egan,
Controller and Auditor General

UNIVERSITY COLLEGE, DUBLIN.

ACCOUNTS OF RECEIPTS AND PAYMENTS for the period ended 31st March 1910.

INCOME ACCOUNT.

RECEIPTS.						PAYMENTS.					
					£ s d					£ s d	
Parliamentary Grant	.	.	.	.	30,000 0 0	Administration —				
Fees	.	.	.	.	1,521 6 6	Salaries and Allowances	.	.	.	954 19 8
Miscellaneous —						Wages of Office Staff	.	.	.	154 19 6	
Bank Interest	.	.	.	.	24 11 0	Travelling Expenses of Governing Body	.	.	.	2 10 6
Sundry receipts	.	.	.	.	22 6 5	Printing, Stationery, and Advertising	.	.	.	67 3 8
						Office Incidental Expenses	.	.	.	88 10 7	
						Maintenance of Buildings, Services, &c. —					
						Rents and Taxes and Insurance	.	.	.	144 11 6	
						Repairs and Maintenance of Buildings	.	.	.	120 0 8	
						Wages of Porters, &c.	.	.	.	118 3 6	
						Heating and Lighting	.	.	.	39 7 8	
						Miscellaneous	.	.	.	85 9 10	
						Teaching and Examination —					
						Salaries of Professors, Lecturers, and Librarians	.	.	.	5,648 5 5	
						Salaries of Assistants and Demonstrators	.	.	.	537 15 2	
						Expenses of Librarians, Laboratories, and Museum	.	.	.	438 14 11	
						Examination Expenses	.	.	.	17 11 4	
						Incidental Expenses	.	.	.	4 4	
						Scholarships, Prizes, &c. —					
						General Fund	.	.	.	575 0 8	
						Fees	.	.	.	0 0 0	
						Miscellaneous —					
						Grants to Student Societies	.	.	.	50 0 0	
						Sundries	.	.	.	68 1 0	
										12,876 19 9	
						Balance on 31st March 1910.	.	.	.	9,041 15 11	
										21,918 6 0	

21,918 6 0

21,918 6 0

UNIVERSITY COLLEGE, DUBLIN—cont.

CAPITAL ACCOUNT.

NIL

FUNDING ACCOUNT.

NIL

THE FUND TRUST.

ACCOUNT of the BALANCE of the GRANT from the FUND TRUST for the period from 1st November 1909 to 31st March 1910.

RECEIPTS.				PAYMENTS.			
Balance on 1st November 1909 —	£	s.	d.	Provision of Equipment —	£	s.	d.
In hands of College	512	17	11	Department of Experimental Physics	55	11	6
In hands of Irish Government	2,500	1	9	" Physiology	100	0	6
Interest on Deposits	15	2	11	" Botany and Zoology	47	15	11
				" Pathology and Bacteriology	202	10	0
				" Engineering	60	10	9
				" Geology	66	10	5
				*Balance on 31st March 1910 -	1,802	17	11
	<u>£2,627</u>	<u>2</u>	<u>1</u>		<u>£1,658</u>	<u>9</u>	<u>7</u>

* Including £25. 14s. 7d. in hands of Irish Government.

David J. Coffey, President.

I certify that these Accounts have been examined under my directions, and are correct.

Examined,
C. W. A. Follage.John A. Kinspe,
Comptroller and Auditor General

ACCOUNTS OF REVENUE AND EXPENDITURE FOR THE PERIOD ENDED 31st MARCH 1910

			REVENUE			EXPENDITURE		
			£	s	d	£	s	d
Balance on 1st October 1909			-	-	-	797	5	2
Parliamentary Grants			-	-	-	10,000	0	0
Balance of issue from Consolidated Fund in respect of Queen's College, Cork, for September Quarter, 1909			1,664	17	10	-	-	-
Less Income Tax			54	0	4	-	-	-
Income from Endowments			-	-	-	1,480	9	0
College Fees and Fines			-	-	-	170	8	0
Class Fees			-	-	-	2,372	10	0
Miscellaneous —			-	-	-	-	-	-
Library Deposits			-	-	-	18	0	0
Sundry Deposits			-	-	-	8	0	0
			-	-	-	414,000	0	0
						CAPITAL ACCOUNT		
						REVENUE (Nominal Value)		
Balance on 1st October 1909			-	-	-	£	s	d
Charles Model Fund			-	-	-	185	0	0
Mayday Fund			-	-	-	1,048	17	0
			-	-	-	51,675	17	0
						EXPENDITURE		
						£	s	d
By Payments			-	-	-	508	14	10
Balance on 31st March 1910			-	-	-	500	3	2
			-	-	-	51,000	0	0

UNIVERSITY COLLEGE, COKE.—*cont.*

FEE FUND GRANT.

ANALYSIS of the BALANCE of the GRANT from the Fee Fund for the period from 1st November 1899 to 31st March 1900.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance at 1st November 1899 —			Buildings and Equipment—		
In hands of College		15 0	Pathological Department	394	0 0
In hands of Irish Government	1,805	0 0	Art Class Rooms and Rooms for Lady Students	500	0 0
Interest on Deposits	22	0 0	Book-cases and Stacks for Library	220	0 0
			Purchase of Books, &c.	17	14 3
			Workshops	7	0 0
			Expenses of Governing Body —		
			Clerical Assistance	2	0 0
			Feeding, Postage, Stationery, and Incidental		
			Excesses	25	11 4
			* Balance at 31st March 1900	1,805	11 4
	1,827	0 0		1,827	0 0

* In hands of Irish Government, 1,805. To *Ac.*—*Ac.* due to College General Account, 225 12s 10d.

Witness *C. A. P. O'Connell*, President.

I certify that these Accounts have been examined under my directions, and are correct.

Witnessed,
C. H. A. Doolan

John A. Knappe,
Comptroller and Auditor General.

UNIVERSITY COLLEGE, GALWAY.

ACCOUNT of REVENUE and PAYMENTS for period ended 31st March 1910.

Income Account

REVENUE.	£	s	d
Balance on 1st October 1909 - - - - -	645	1	8
Parliamentary Grant - - - - -	5,900	0	0
Balance of sums from Consolidated Fund in respect of Queen's College, Galway, for September Quarter, 1909 - - -	1,084	17	10
Less Income Tax - - - - -	12	11	6
	1,072	6	4
Income from Endowments - - - - -	47	18	0
College Fees - - - - -	64	10	0
Class Fees - - - - -	1,567	10	0
Miscellaneous (— Library Deposits - - - - -	0	0	0
Colendore sold - - - - -	18	4	6
	6,559	12	0
Income Tax (Deductions not paid over to Inland Revenue)	51	7	0
	6,508	15	0

PAYMENTS.

	£	s	d
I.—Administration —			
Salaries of Office Bearers and Clerks - - -	400	18	4
Stationery, Printing, and Advertising - - -	94	8	3
Office incidental Expenses - - - - -	18	8	3
II.—Maintenance of Buildings, Services, &c. —			
Repairs and Maintenance - - - - -	1	8	4
Wages of Porters and Attendants - - - - -	277	19	3
Lighting and Heating - - - - -	208	0	1
Miscellaneous - - - - -	40	0	1
III.—Teaching and Examination —			
Salaries (including Class Fees) of Professors, Lecturers, Demonstrators, and Superintendents - - -	3,212	14	8
Expenses of Laboratories, Library, and Museum - - -	509	18	0
Non-Effective Charges —			
Annual Pension Fund Charge - - - - -	600	0	0
Scholarships, Prizes, &c. —			
General Fund - - - - -	703	15	0
Endowment Funds - - - - -	29	1	0
Woolhouse —			
Library Deposits repaid - - - - -	12	0	0
Refuse Garden and Grounds - - - - -	10	4	0
Grant to Athletic Union - - - - -	30	0	0
Balance on 31st March 1910 - - - - -	5,887	12	0
	65,090	15	0

UNIVERSITY COLLEGE, DUBLIN—cont.

CAPITAL ACCOUNT.

	Securities (Nominal Values)				Securities (Nominal Values)		
	£	s	d		£	s	d
Balance on 1st October 1909 —				Balance on 31st March 1910—			
Endowment Fund - - - - -	600	0	0	Endowment Fund - - - - -	600	0	0
Maynoy Fund - - - - -	1,118	15	6	Maynoy Fund - - - - -	1,118	15	6
Dr. and Mrs. Browne Fund - - - - -	1,200	0	0	Dr. and Mrs. W. A. Browne Fund - - - - -	1,200	0	0
	<u>£3,918</u>	<u>15</u>	<u>6</u>		<u>£3,918</u>	<u>15</u>	<u>6</u>

FUNDUS FUND.

RECEIPTS				PAYMENTS			
	£	s	d		£	s	d
To Revenue (Annual Pension Charge) - - - - -	400	0	0	By Payments - - - - -	0	0	0
	<u>400</u>	<u>0</u>	<u>0</u>	.. Balance on 31st March 1910 - - - - -	397	0	0
					<u>£400</u>	<u>0</u>	<u>0</u>

FEE FUND GRANT

ANALYSIS OF THE BALANCE OF THE GRANT FROM THE FEE FUND FOR THE PERIOD FROM 1st NOVEMBER 1909 TO 31st MARCH 1910

RECEIPTS				PAYMENTS			
	£	s	d		£	s	d
Balance on 1st November 1909 —				Expenditure during period - - - - -	Nil		
To hands of College - - - - -	20	17	4	* Balance on 31st March 1910 - - - - -	1,022	0	8
To hands of Irish Government - - - - -	1,975	4	6				
Interest on Deposits - - - - -	18	15	11				
	<u>£2,013</u>	<u>0</u>	<u>8</u>		<u>£1,022</u>	<u>0</u>	<u>8</u>

* Including £200* for aid to hands of Irish Government

Herbert Andrews, President.

I certify that these Accounts have been examined under my directions, and are correct.

Examined,
C. H. A. Trevelyan

John A. Spragg,
Comptroller and Auditor General

UNIVERSITIES AND COLLEGES, IRELAND, ACCOUNTS (INCLUDING THE FEE FUND GRANT).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

(1) These are the first accounts rendered under the provisions of the Irish Universities Act, 1908, and have been examined in my Department in accordance with the terms of section 7 (6) of that Act.

Receipts.

(2) The balances standing to credit of the three Queen's Colleges on 30th September, 1909, have been duly brought to account in the Accounts rendered by the reconstituted University and Colleges.

(3) From the Consolidated Fund, Queen's University, Belfast, University College, Cork, and University College, Galway, each received a sum of £1,654. 17s. 10d., being the final payment for the Quarter ended 30th September, 1909, under section 12 of Act, 8 & 9 Viet. cap. 66.

(4) From Class IV., Vote 13a, £9,000. was received by Queen's University, Belfast, £6,000. by University College, Dublin, £9,000. by University College, Cork, and £6,000. by University College, Galway.

As in the case of the Queen's Colleges, these grants under section 7 (2) of the Act, as specified in Part I. of the Third Schedule, have been treated as Grants in Aid with unexpended balances not subject to surrender. This appears to me correct, but I am addressing a communication to the Treasury on the subject, suggesting that a note to that effect should in future be inserted in the Estimates.

(5) From the Endowment charged on Irish Church Funds formerly paid to the Royal University, Ireland, £5,000. each was received by Queen's University, Belfast, and the National University, Ireland.

(6) From the funds of the Royal University, Ireland, a sum of £1,700. was allocated to Queen's University, Belfast, by the Dublin and Belfast Commissioners, to discharge the liability of the Royal University in respect of prizes, etc., awarded to Belfast students.

(7) The amount of students' fees formerly appropriated as equivalent remuneration to the Professors of the Queen's Colleges is now included in the income of the several Universities and Colleges.

(8) The remaining receipts are, as detailed in the various Accounts, in respect of Income from Endowments, Fees, Fines, Interest on Deposits, etc.

Payments.

(9) The payments are of the same general character as those previously charged in the Accounts of the Queen's Colleges and the Royal University, Ireland, and include various liabilities of those bodies met and discharged in accordance with the provisions of section 7 (5) of the Universities Act. Payments are fully detailed in the foregoing Accounts.

(10) No expenditure appears in respect of the purchase of land and the providing or improving necessary buildings and equipment under section 7 (3) of the Act.

Pension Funds.

(11) From the sums granted for maintenance under the Act, Pension Funds have (except in the cases of the National University, Ireland, and University College, Dublin) been established under the authority of the several Statutes, for the payment of existing pensions (formerly paid out of Class VI., Vote I.) and of future pensions.

Capital Accounts.

(12) The Capital Accounts show the nominal values of securities held by the several bodies on 31st March, 1910, and record transactions in respect of securities bought or sold within the period of the Account and Surplus Income transferred for investment from the General Accounts and the Pension Fund Accounts.

The Pension Funds Accounts show the receipts from General Accounts and payments to pensioners during the period, together with the cash balances on 31st March, 1910.

Fee Fund Accounts.

(13) In continuation of Parliamentary Paper 26, April 1910 (121/1910), the Accounts of the Balance of the Fee Fund Grant, under section 8 of the Act, for the period 1st November, 1909, to 31st March, 1910, are appended to the Accounts of the several Universities and Colleges. As stated in my Report appended to the paper quoted, these Accounts were examined by me under the directions of the Treasury.

14th October, 1910.

Joku A. Kempe,
Comptroller and Auditor General.